

Introduced by Senator Oropeza

February 23, 2007

An act to amend Section 6006.6 of the Revenue and Taxation Code, relating to sales and use taxes.

LEGISLATIVE COUNSEL'S DIGEST

SB 919, as introduced, Oropeza. Sales and use taxes.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law provides that the tax on a sale completed at an auction will be computed according to the amount of the successful bid.

This bill would make technical, nonsubstantive changes to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 6006.6 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 6006.6. "Sale" includes any sale at an auction in respect to
- 4 tangible personal property ~~which~~ *that* is sold to a successful bidder
- 5 at the auction upon an agreement or understanding at the time of
- 6 the sale that the property involved either will not be delivered to
- 7 the successful bidder or that any amount ~~which~~ *that* he *or she* may
- 8 pay for the property pursuant to the sale will be returned to him

- 1 *or her*. The tax shall be computed in such case upon the amount
- 2 of the successful bid.

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